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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

**SCHEDULE A
(Form 5713)**

(Rev. December 2004)

Department of the Treasury
Internal Revenue Service

**International
Boycott Factor (Section 999(c)(1))**

Complete only if you are **not** computing a loss of tax benefits using the specifically
attributable taxes and income method on Schedule B (Form 5713)

► **Attach to Form 5713.** ► **See instructions on page 2.**

OMB No. 1545-0216

Name	Identifying number
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Name of country being boycotted (check one): ☐ Israel ☐ Other (identify) ►

Important: If you are involved in more than one boycott, use a separate Schedule A for each boycott and attach to Form 5713.

Name of Country (1)	Purchases, sales, and payroll attributable to boycotting operations, by operation		
	Boycott purchases (2)	Boycott sales (3)	Boycott payroll (4)
a			
b			
c			
d			
e			
f			
g			
h			
i			
j			
k			
l			
m			
n			
o			
Total			

1 Numerator of boycott factor (add totals of columns (2), (3), and (4))

2 Denominator of boycott factor:

a Total purchases from countries other than United States

b Total sales to or from countries other than United States

c Total payroll paid or accrued for services performed in countries other
than United States

d Total of lines 2a, b, and c

3 **International boycott factor** (divide line 1 by line 2d). Enter here and on Schedule C
(Form 5713) (see instructions) ►